### Exhibit B

Schedule of ADR/ACR Eligible Claims

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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM#	ASSERTED CLAIM AMOUNT
1	TORRES, GLENDAMID PO BOX 689 OROCOVIS, PR 00720	6/11/2018	17 BK 03283-LTS Con	nmonwealth of Puerto Rico	79250	Undetermined*
	Reason: Proof of claim purports to assert liabilities associated with the Commonweal Commonwealth of Puerto Rico, such that the Debtors are unable to determine wheth					
2	VALDIVIA HERNANDEZ, ALEX JAVIER 704 CAMINO DE LOS CEDROS GURABO, PR 00778	6/29/2018	Gov	ployees Retirement System of the vernment of the Commonwealth vuerto Rico	75681	\$ 42,922.54
	Reason: Proof of claim purports to assert liabilities associated with the Employees R supporting documentation for asserting a claim against the Employees Retirement S whether claimant has a valid claim against the Employees Retirement System of the	ystem of the Gov	ernment of the Commonv	wealth of Puerto Rico, such that the	Debtors are ui	
3	VALENTIN RAMOS, BIENVENIDO HC 4 BOX 43296 LARES, PR 00669	4/18/2018	17 BK 03283-LTS Con	nmonwealth of Puerto Rico	11530	\$ 16,000.00
	Reason: Proof of claim purports to assert liabilities associated with the Commonweal Commonwealth of Puerto Rico, such that the Debtors are unable to determine wheth					
4	VALENTIN VILLEGAS, LISANDRA PO BOX 335 SAINT JUST TRUJILLO ALTO, PR00978	5/30/2018	17 BK 03283-LTS Con	nmonwealth of Puerto Rico	44594	Undetermined*
	Reason: Proof of claim purports to assert liabilities associated with the Commonweal Commonwealth of Puerto Rico, such that the Debtors are unable to determine wheth					
5	VALLE SANTIAGO, MAXIMINO HC-05 BOX 54725 HATILLO, PR 00659	5/29/2018	Gov	ployees Retirement System of the vernment of the Commonwealth Puerto Rico	34991	Undetermined*
	Reason: Proof of claim purports to assert liabilities associated with the Employees R supporting documentation for asserting a claim against the Employees Retirement S whether claimant has a valid claim against the Employees Retirement System of the	ystem of the Gov	ernment of the Commony	wealth of Puerto Rico, such that the	Debtors are ui	
6	VARGAS BARRETO, CARLOS URB. ISLAZUL 3095 BERMUDA ISABELA, PR 00662	6/7/2018	Gov	ployees Retirement System of the vernment of the Commonwealth tuerto Rico	77280	Undetermined*
	Reason: Proof of claim purports to assert liabilities associated with the Employees R supporting documentation for asserting a claim against the Employees Retirement S whether claimant has a valid claim against the Employees Retirement System of the	ystem of the Gov	ernment of the Commonv	wealth of Puerto Rico, such that the	Debtors are ur	

<sup>\*</sup> Indicates claim contains unliquidated and/or undetermined amounts

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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM#	ASSERTED CLAIM AMOUNT
7	VAZQUEZ GONZALEZ, LINNETTE HC 3 BOX 11992 COROZAL, PR 00783	5/29/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	34072	Undetermined*
	Reason: Proof of claim purports to assert liabilities associated with the Commonwell Commonwealth of Puerto Rico, such that the Debtors are unable to determine when					
8	VAZQUEZ LOPEZ, HECTOR URB MADELAINE P 29 CALLE CORAL TOA ALTA, PR00953	6/27/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	109272	\$ 46,881.69*
	Reason: Proof of claim purports to assert liabilities associated with the Commonwork Commonwealth of Puerto Rico, such that the Debtors are unable to determine when					
9	VAZQUEZ MELENDEZ, KARLA URB SANTA ROSA E-27 CALLE NEISY CAGUAS, PR 00725	5/21/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	18674	Undetermined*
	Reason: Proof of claim purports to assert liabilities associated with the Commonwell Commonwealth of Puerto Rico, such that the Debtors are unable to determine when					
10	VAZQUEZ MOJICA, MARIA ISABEL URB DORADO DEL MAR HH 4 CALLE PELICANO DORADO, PR 00646	6/14/2018		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	61643	\$ 230,603.76
	Reason: Proof of claim purports to assert liabilities associated with the Employees supporting documentation for asserting a claim against the Employees Retirement whether claimant has a valid claim against the Employees Retirement System of the	System of the Gov	ernment of the Comm	nonwealth of Puerto Rico, such that the	Debtors are ui	
11	VAZQUEZ VELEZ, LUZ E. BO MAGUEYES 10 CALLE LA ROCA BARCELONETA, PR 00617	7/3/2018		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	108049	\$ 54,000.00*
	Reason: Proof of claim purports to assert liabilities associated with the Employees supporting documentation for asserting a claim against the Employees Retirement whether claimant has a valid claim against the Employees Retirement System of the	System of the Gov	ernment of the Comm	nonwealth of Puerto Rico, such that the	Debtors are ui	
12	VAZQUEZ VELEZ, LUZ E. BO MAGUEYES 10 CALLE LA ROCA BARCELONETA, PR 00617	6/29/2018		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	85141	\$ 55,000.00
	Reason: Proof of claim purports to assert liabilities associated with the Employees supporting documentation for asserting a claim against the Employees Retirement whether claimant has a valid claim against the Employees Retirement System of the	System of the Gov	ernment of the Comm	nonwealth of Puerto Rico, such that the	Debtors are ui	

<sup>\*</sup> Indicates claim contains unliquidated and/or undetermined amounts

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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM#	ASSERTED CLAIM AMOUNT
13	VAZQUEZ VILLALONGO, ORLANDO URB EL USUBAL BO LA CENTRAL 4 CALLE JUPITER CANOVANAS, PR 00729	5/24/2018	17 BK 03566-LTS	S Employees Retirement System of the Government of the Commonwealth of Puerto Rico	25392	\$ 34,000.00
	Reason: Proof of claim purports to assert liabilities associated with the Employees I supporting documentation for asserting a claim against the Employees Retirement S whether claimant has a valid claim against the Employees Retirement System of the	system of the Gov	ernment of the Com	monwealth of Puerto Rico, such that the	Debtors are ur	
14	VAZQUEZ, GRACE C. OXFORD H7 CAMBRIDGE PARK SAN JUAN, PR 00926	6/29/2018	17 BK 03283-LTS	S Commonwealth of Puerto Rico	83352	\$ 44,818.18
	Reason: Proof of claim purports to assert liabilities associated with the Commonwealth of Puerto Rico, such that the Debtors are unable to determine whether					
15	VEGA MERCADO, MANUEL HC 5 BOX 55027 HATILLO, PR 00659	5/29/2018	17 BK 03566-LTS	S Employees Retirement System of the Government of the Commonwealth of Puerto Rico	32211	Undetermined*
	Reason: Proof of claim purports to assert liabilities associated with the Employees Esupporting documentation for asserting a claim against the Employees Retirement S whether claimant has a valid claim against the Employees Retirement System of the	system of the Gov	ernment of the Com	monwealth of Puerto Rico, such that the	Debtors are ur	
16	VEGA MIRANDA, CATALINA IVONNE GONZÁLEZ MORALES P.O. BOX 9021828 SAN JUAN, PR 00902-1828	4/27/2018	17 BK 03283-LTS	S Commonwealth of Puerto Rico	9333	\$ 26,817.20
	Reason: Proof of claim purports to assert liabilities associated with the Commonwea Commonwealth of Puerto Rico, such that the Debtors are unable to determine wheth					
17	VEGA, MARIA T. ROSA URB CIUDAD INTERAMERICANA 814 CALLE SABALO BAYAMON, PR00956-6852	5/23/2018	17 BK 03566-LTS	S Employees Retirement System of the Government of the Commonwealth of Puerto Rico	30376	\$ 90,137.52
	Reason: Proof of claim purports to assert liabilities associated with the Employees I supporting documentation for asserting a claim against the Employees Retirement S whether claimant has a valid claim against the Employees Retirement System of the	system of the Gov	ernment of the Com	monwealth of Puerto Rico, such that the	Debtors are ur	
18	VELAZQUEZ NIEVES, ALEJANDRINA 37-14 CALLE 38 VILLA CAROLINA CAROLINA, PR 00985	6/29/2018	17 BK 03283-LTS	S Commonwealth of Puerto Rico	71257	\$ 331,200.00
	Reason: Proof of claim purports to assert liabilities associated with the Commonwea Commonwealth of Puerto Rico, such that the Debtors are unable to determine whether					

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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM#	ASSERTED CLAIM AMOUNT
19	VELAZQUEZ NIEVES, ALEJANDRINA 37-14 CALLE 38 VILLA CAROLINA CAROLINA, PR 00985	6/29/2018	17 BK 03566-LT	S Employees Retirement System of the Government of the Commonwealth of Puerto Rico	83489	\$ 4,124,394.00
	Reason: Proof of claim purports to assert liabilities associated with the Employees supporting documentation for asserting a claim against the Employees Retirement Swhether claimant has a valid claim against the Employees Retirement System of the	System of the Gov	ernment of the Con	monwealth of Puerto Rico, such that the	Debtors are u	vide any basis or nable to determine
20	VELAZQUEZ VEGA, EVELYN HC-03 BOX 12220 CAMUY, PR 00627	4/27/2018	17 BK 03566-LT	S Employees Retirement System of the Government of the Commonwealth of Puerto Rico	9173	\$ 72,804.96*
	Reason: Proof of claim purports to assert liabilities associated with the Employees supporting documentation for asserting a claim against the Employees Retirement Swhether claimant has a valid claim against the Employees Retirement System of the	System of the Gov	ernment of the Com	monwealth of Puerto Rico, such that the	Debtors are u	
21	VELAZQUEZ VEGA, HERIBERTO HC 03 BOX 12216 CAMUY, PR 00627	5/23/2018	17 BK 03566-LT	S Employees Retirement System of the Government of the Commonwealth of Puerto Rico	29391	\$ 72,070.80
	Reason: Proof of claim purports to assert liabilities associated with the Employees supporting documentation for asserting a claim against the Employees Retirement System of the Employees Retirement System of the	System of the Gov	ernment of the Con	monwealth of Puerto Rico, such that the	Debtors are u	
22	VELEZ CRESPO, EDUARDO URB. CAPARRA HEIGTHS 1471 CALLE EDEN SAN JUAN, PR 00920	5/25/2018	17 BK 03566-LT	S Employees Retirement System of the Government of the Commonwealth of Puerto Rico	27189	\$ 93,350.04*
	Reason: Proof of claim purports to assert liabilities associated with the Employees supporting documentation for asserting a claim against the Employees Retirement System of the Employees Retirement System of the	System of the Gov	ernment of the Com	monwealth of Puerto Rico, such that the	Debtors are u	
23	VELEZ HERNANDEZ, MADELINE 9 ANTILLAS URB. VICTOR ROJAS - 1 ARECIBO, PR 00612	5/30/2018	17 BK 03566-LT	S Employees Retirement System of the Government of the Commonwealth of Puerto Rico	42361	Undetermined*
	Reason: Proof of claim purports to assert liabilities associated with the Employees supporting documentation for asserting a claim against the Employees Retirement Swhether claimant has a valid claim against the Employees Retirement System of the	System of the Gov	ernment of the Con	monwealth of Puerto Rico, such that the	Debtors are u	
24	VELEZ JIMENEZ, FRANCIS E PO BOX 5421 SAN SEBASTIAN, PR 00685	5/25/2018	17 BK 03283-LT	S Commonwealth of Puerto Rico	43863	Undetermined*
	Reason: Proof of claim purports to assert liabilities associated with the Commonwe Commonwealth of Puerto Rico, such that the Debtors are unable to determine whet					

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			C			ACCEPTED CLAIM
	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM#	ASSERTED CLAIM AMOUNT
25	VELEZ MARTINEZ, ELIZABETH 3131 URB. RIO CANAS CALLE TAMESIS PONCE, PR 00728	6/26/2018	17 BK 03283-LTS Common	wealth of Puerto Rico	75326	Undetermined*
	Reason: Proof of claim purports to assert liabilities associated with the Commonwe Commonwealth of Puerto Rico, such that the Debtors are unable to determine whether					
26	VELEZ MELON, IVELISSE COND VISTA VERDE APT606 AVE. SAN IGNACIO SAN JUAN, PR 00921	5/18/2018	17 BK 03566-LTS Employee Governme of Puerto	ent of the Commonwealth	28069	Undetermined*
	Reason: Proof of claim purports to assert liabilities associated with the Employees I supporting documentation for asserting a claim against the Employees Retirement S whether claimant has a valid claim against the Employees Retirement System of the	System of the Gov	ernment of the Commonwealth	of Puerto Rico, such that the	Debtors are un	
27	VELEZ MORALES, AUREA A BOX 314 MOCA, PR 00676	4/20/2018	17 BK 03283-LTS Common	wealth of Puerto Rico	8655	Undetermined*
	Reason: Proof of claim purports to assert liabilities associated with the Commonwe Commonwealth of Puerto Rico, such that the Debtors are unable to determine whether					
28	VERA PEREZ, BENIGNO PO BOX 551 SAN SEBASTIAN, PR 00685	5/24/2018	17 BK 03283-LTS Common	wealth of Puerto Rico	29656	Undetermined*
	Reason: Proof of claim purports to assert liabilities associated with the Commonwe Commonwealth of Puerto Rico, such that the Debtors are unable to determine whether					
29	VERDEJO MARQUEZ, MARIBEL C/ DIEZ DE ANDINO #110 COND. OCEAN PARK TOWERS SAN JUAN, PR 00911	5/22/2018	17 BK 03566-LTS Employee Government of Puerto	ent of the Commonwealth	29174	\$ 112,777.92
	Reason: Proof of claim purports to assert liabilities associated with the Employees I supporting documentation for asserting a claim against the Employees Retirement S whether claimant has a valid claim against the Employees Retirement System of the	System of the Gove	ernment of the Commonwealth	of Puerto Rico, such that the	Debtors are un	
30	VICENTE MARQUEZ, JESUS C/3 D-10 CASTELLANA GARDENS CAROLINA, PR 00983	5/14/2018	17 BK 03566-LTS Employee Government of Puerto	ent of the Commonwealth	15008	\$ 149,809.68
	Reason: Proof of claim purports to assert liabilities associated with the Employees I supporting documentation for asserting a claim against the Employees Retirement S whether claimant has a valid claim against the Employees Retirement System of the	System of the Gov	ernment of the Commonwealth	of Puerto Rico, such that the	Debtors are un	

<sup>\*</sup> Indicates claim contains unliquidated and/or undetermined amounts

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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM#	ASSERTED CLAIM AMOUNT
31	VILLARREAL LOPEZ, MARIA V PO BOX 255 OROCOVIS, PR 00720	6/28/2018	17 BK 03283-LTS C	Commonwealth of Puerto Rico	64811	\$ 20,000.00*
	Reason: Proof of claim purports to assert liabilities associated with the Commonweal Commonwealth of Puerto Rico, such that the Debtors are unable to determine whether					
32	VILMA Y GONZALEZ VELEZ 2088 CARR 494 KM 0.6 ISABELA, PR 00662	6/5/2018	(	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	30082	Undetermined*
	Reason: Proof of claim purports to assert liabilities associated with the Employees R supporting documentation for asserting a claim against the Employees Retirement S whether claimant has a valid claim against the Employees Retirement System of the	ystem of the Gove	ernment of the Commo	onwealth of Puerto Rico, such that the	Debtors are ui	
33	YADIRA TORRES VARGAS 22N EAST ST APT 1A HOLYOKE, MA01040-6212	6/11/2018	(	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	80332	\$ 180,000.00
	Reason: Proof of claim purports to assert liabilities associated with the Employees R supporting documentation for asserting a claim against the Employees Retirement S whether claimant has a valid claim against the Employees Retirement System of the	ystem of the Gove	ernment of the Commo	onwealth of Puerto Rico, such that the	Debtors are un	
				,	ΓΟΤΑL	\$ 5,797,588,29*

<sup>\*</sup> Indicates claim contains unliquidated and/or undetermined amounts